



State of Idaho
Legislative Services Office
Management Report

A communication to the Joint Finance-Appropriations Committee

BOARD OF DENTISTRY

FY 2007, 2008, and 2009

Report IC42309
Date Issued: March 30, 2010

Serving Idaho's Citizen Legislature



Don H. Berg, Manager
Audits Division

**Idaho Legislative Services Office
Legislative Audits Division**

BOARD OF DENTISTRY

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Board of Dentistry covering the fiscal years ended June 30, 2007, 2008, and 2009. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the programs reviewed.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit> or by calling 208-334-4832.

AGENCY RESPONSE

Management has reviewed the report and is in general agreement with its contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

BOARD OF DENTISTRY – FISCAL YEAR 2009

	<u>FY 2009</u>
Beginning Cash Balance	\$324,558
Licenses and Fees	759,373
Other Receipts	<u>28,320</u>
Total Receipts	<u>\$787,693</u>
Total Cash Available	\$1,112,251
Personnel Costs	189,297
Operating Expenditures	147,757
Capital Outlay	<u>5,365</u>
Total Disbursements	<u>\$342,419</u>
Ending Fund Balance	<u><u>\$769,832</u></u>

OTHER INFORMATION

We discussed other issues which, if changed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Board of Dentistry and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the executive director, Arthur Sacks, and his staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

Eric Bjork, Staff Auditor

TABLE OF CONTENTS

Agency Response	1
Appendix	2

AGENCY RESPONSE

BOARD MEMBERS

Kevin T. Stock, DDS
Chairman
Burley

John D. Blaisdell, DDS
Caldwell

Jay M. Harris, DDS
Idaho Falls

Janis McClelland, RDH
Sandpoint



**STATE OF IDAHO
BOARD OF DENTISTRY**

BOARD MEMBERS

Jan M. Simpson, RDH
Blackfoot

Robert Steusloff
Consumer Member
Post Falls

Robert J. Timothy, DDS
Montpelier

Curtis E. Wiggins, DDS
Lewiston

March 10, 2010

Don H. Berg, Manager
Legislative Audits Division
Legislative Services Office
P.O. Box 83720
Boise, ID 83720-0054

Re: Board of Dentistry – Management Report (FY 2007, 2008 and 2009)

Dear Mr. Berg:

This letter is to acknowledge receipt of the draft Management Report resulting from the Board of Dentistry's recent audit conducted by Eric Bjork of your office. The Idaho State Board of Dentistry has completed its review of the aforementioned Management Report and was gratified by its results, which affirmed the integrity of the Board of Dentistry's current internal controls.

The Board of Dentistry agrees with the results of the audit as set forth in the draft Management Report and wishes to express its gratitude for Mr. Bjork's assistance in assuring that the Board is in compliance with State law and policy. Mr. Bjork conducted the audit in a courteous and professional manner and was very helpful in providing suggestions and answers to our questions.

Thank you.

Sincerely,

Arthur R. Sacks
Executive Director

cc: Eric Bjork



APPENDIX

STATUTORY AUTHORITY

Statutory authority for the Board of Dentistry is established in Idaho Code, Title 54, Chapter 9.

PURPOSE

The primary function of the Board of Dentistry is to ensure that the highest standards of dentistry are available to the residents of the State of Idaho. The Board fulfills this function by ascertaining the qualifications and fitness of applicants to practice dentistry or dental hygiene by preparing, conducting, and grading examinations. The Board issues, in the name of the State of Idaho, a certificate of qualification to those candidates found fit and qualified to practice dentistry or dental hygiene. The Board also monitors the professional activities of all license holders practicing within the State of Idaho and provides disciplinary action, as necessary, to protect the public from negligent and unethical practices. The Board seeks injunctive relief of any person prosecuted for practicing dentistry or dental hygiene without an active Idaho license.

The Board reviews educational curriculum for dental auxiliary training programs. A major aim of the Board is to ensure a high standard of care by the dental auxiliary and assist dental professionals through establishing guidelines for office procedures involving their auxiliaries.

To further facilitate professional accountability in carrying out the Dental Practice Act, an annual plan was developed to outline desired objectives the Board attempts to achieve. The objectives are monitored toward a time line for accomplishment.

ORGANIZATION

The Board comprises five licensed dentists, two hygienists, and one consumer member. Dentists are appointed upon nomination by the Idaho State Dental Association, hygienists are nominated by the Idaho State Dental Hygiene Association, and the consumer is strictly a gubernatorial appointee.

The Board's office staff includes a full-time executive director, administrative assistant, and a secretary.

FUNDING

The Board is funded by biennial license fees from both dentists and dental hygienists, application fees, and miscellaneous revenue from anesthesia permits, copies, and the sale of mailing lists.

The organizational structure is shown on the attached chart.

IDAHO STATE BOARD OF DENTISTRY

